

training programs that encourage diversity in the health professions and train health care providers that will deliver care in underserved areas are cut 52 percent and training for geriatric medicine was cut by 100 percent.

With a 1 percent across the board cut, several programs, including family planning and HIV/AIDS prevention programs, will now receive a decrease in funding, despite the growing need for these services.

#### LIHEAP

The conference report leaves our poorest Americans out in the cold in a time of soaring energy prices. Households heating primarily with natural gas will pay an average of \$281 more this winter for heat—an increase of an incredible 38 percent over last year. Those relying primarily on oil for heat will pay \$255 more—an increase of 21 percent.

This fall, the Senate voted against fully funding LIHEAP four times, and this conference report only provides flat funds. This is unacceptable.

We know that heating costs are at record levels this year.

Big oil profits are fatter than ever. Exxon-Mobil—the largest oil company in the United States—reported 3rd quarter profits of almost \$10 billion, a 75 percent increase over last year.

Exxon-Mobil alone made \$10 billion in the last quarter—yet the Republican leadership refuses to fund LIHEAP at its authorized level of \$5.1 billion. The Republican leadership is Robin Hood in reverse—robbing the poor to pay the rich.

So this conference report leaves our children behind, American workers behind, and American families behind. It leaves America behind.

It's unfortunate that Christmas comes this week, because this conference report is the Grinch that steals Christmas for so many. While the neediest Americans are struggling to find some hope this season, the special interests are sledding away with all the presents. Bah humbug.

We should embrace the hopes and dreams of millions of Americans—not abandon them, as this conference report does. All parents want their children to have lives of fulfillment and opportunity; to raise strong and healthy families and afford to live comfortably in safe neighborhoods. Our actions in Congress should strengthen, not weaken America.

The PRESIDING OFFICER. Without objection, the conference report is agreed to, and the motion to reconsider is laid on the table.

#### MORNING BUSINESS

Mr. MCCONNELL. Mr. President, I ask unanimous consent that there now be a period for morning business with Senators permitted to speak therein for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### UNANIMOUS-CONSENT REQUEST— H.R. 4297

Mr. KYL. Mr. President, I have a unanimous consent request to remake.

As my colleagues know, there is one major unfinished piece of business yet that we need to conclude, and it is the action on the tax reconciliation bill. This is a bill which has the section 179, small business expensing, the small savers credit for low-income families, those making under \$25,000 a year, above-the-line deduction for college tuition costs, R&D, tax credit, and extension of capital gains and dividends.

These are all-important matters that we need to act on.

As a result, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 325, H.R. 4297, the House reconciliation bill.

I ask unanimous consent that all after the enacting clause be stricken and the text of S. 2020 as passed by the Senate be inserted thereof; that the bill, as amended, be read a third time and passed, the motion to reconsider be laid upon the table, the Senate insist upon its amendment and request a conference with the House and the Chair be authorized to appoint conferees at a ratio of 2 to 1.

The PRESIDING OFFICER. Is there objection?

Mr. BAUCUS. Mr. President, reserving the right to object, the majority seeks to go to conference on the House-passed tax reconciliation bill. The House-passed bill includes tax cuts for dividends and capital gains. And the House-passed bill does not include language to prevent 17 million middle-income Americans from getting a tax increase from the alternative minimum tax.

The Constitution requires the House to go first on tax measures like this. In order to build momentum for their tax cuts, the majority in the Senate chose to proceed before the House. But now the Constitution requires that the Senate take up the House-passed tax reconciliation bill and amendment.

That is where we are.

There are a number of Senators on this side of the aisle who would like to avail themselves of the opportunity to propose amendments to the House-passed bill. I expect that several Senators would choose to substitute middle-income tax cuts as alternatives to the dividend and capital gains tax cuts.

It is important to remember that under the Budget Act Senators would have up to 20 hours to debate amendments to the House-passed bill. I, for one, would seek to offer a motion to instruct conferees on this bill to ensure that we do not raise taxes on those 17 million Americans who become subject to the AMT, unless we act. Under the Budget Act, Senators would have an additional 10 hours to debate motions to instruct conferees. We are not in the position to conduct 10 hours of debate at this late hour. The exercise, I might say, would be inappropriate. So I must object.

The PRESIDING OFFICER. Objection is heard.

#### UNANIMOUS-CONSENT REQUEST— H.R. 4096

Mrs. HUTCHISON. Mr. President, if we are not going to take up the major tax cut at this time, I am going to ask unanimous consent to take up the AMT.

In 1969, when Congress passed the AMT it was supposed to affect 1 in 500,000 taxpayers who make over \$200,000 a year. In fact, that is not the case today. By 2010, the AMT is expected to ensnare 32 million taxpayers, the majority of whom have adjusted gross incomes of under \$100,000. In fact, this especially hits people with children. By the year 2010, among married taxpayers with two or more children, 85 percent of married taxpayers with two or more children in 2010 will face the AMT. It prohibits the ability to deduct for children.

So I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 326, H.R. 4096, the alternative minimum tax relief.

I ask unanimous consent that the bill be read a third time and passed, the motion to reconsider be laid upon the table, and that any statements related thereto be printed in the RECORD.

The PRESIDING OFFICER. Is there objection?

Mr. BAUCUS. Mr. President, reserving the right to object, the majority, through the Senator from Texas, seeks unanimous consent to pass the House bill which extends the AMT exemption level. The House-passed bill purports to be an AMT hold harmless bill. It is not. It does not hold everyone harmless.

In fact, 600,000 additional families will pay AMT next year under that House bill which the majority seeks our consent. Under the version we in the Senate passed last month, with 64 Senators in support, we ensure that not one additional taxpayer faces higher taxes in 2006 due to an onerous alternative minimum tax.

The same cannot be said of this House bill for which consent is agreed to.

It is true that if Congress does not act, 17 million more middle-income Americans will be subject to the AMT come January 1. We would prefer to get it right the first time and not have to make promises to close the gap for those 600,000 hard-working American taxpayers next year.

I ask the Senator from Texas if she would amend her request instead to seek consent for an AMT relief amendment that I believe the majority would be supportive of, since it shows the Senate's provision, so that no AMT taxpayers are created next year. Further, while we are seeking to do these tax cuts outside of reconciliation, we would have them count against the total allowed under reconciliation. That would be part of the amendment.